## REMARKS

This AMENDMENT UNDER 37 CFR 1.116 is filed in reply to the outstanding Office Action of August 26, 2003, and is believed to place this case in condition for allowance for the following reasons.

Initially, the Patent Examiner (Mr. Loke) is thanked for the very kind and courteous telephone interview conducted with respect to the subject patent application on October 8, 2003 in which the substance of the present AMENDMENT was discussed with the Patent Examiner.

As explained in the telephone interview, present claim 1 specifies a first embodiment of the present invention, while claim 3 specifies a second embodiment of the present invention having an additional sacrificial oxide layer formed underneath the nitride layer.

The rejection under 35 USC 112 appears to be warranted as the limitation of claim 3 does not correspond to the limitations of claim 1.

Accordingly, the present AMENDMENT essentially rewrites the subject matter of claim 3 in independent form by including the limitations of claim 1 in a manner which are not inconsistent with the subject matter of claim 3.

Moreover, new dependent claims 17-19 have been added which are essential duplicates of dependent claims 4, 5 and 16, dependent upon new independent claim 3.

All of the above were discussed with Patent Examiner Loke in the telephone interview on October 8, 2003. The examiner indicated he would consider all issues upon receipt of the present AMENDMENT UNDER 37 CFR 1.116.

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Accordingly, entry of the present AMENDMENT UNDER 37 CFR 1.116 is respectfully requested.

This application is now believed to be in condition for allowance, and a Notice of Allowance is respectfully requested. If the Examiner believes a telephone conference might expedite prosecution of this case, it is respectfully requested that he call applicant's attorney at (516) 742-4343.

Respectfully submitted,

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Enclosures